



# COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

## REVENUE AUDIT SUPERVISOR

Job Number: 20001792

Job Code: 95200V000101

Job Group: 9500 - REVENUE

Job Established: 06/16/1982

Job Revised: 11/16/2009

Grade: 16 Salary (MIN - MID):

\$21,870-\$28,972 - Hourly

\$3,553.88-\$4,707.96 - 37.5 Hr. Monthly Salary

\$3,790.80-\$5,021.82 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

### PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

**CHARACTERISTICS OF THE JOB:** *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Serves as first line supervisor of auditors in one of the district offices or in a central office unit; and performs other duties as required.

### MINIMUM REQUIREMENTS:

#### **EDUCATION:**

Graduate of a college or university with a bachelor's degree that includes twenty semester hours or thirty quarter hours in accounting.

#### **EXPERIENCE:**

Must have four years of experience in the examination and auditing of Kentucky state tax documents.

#### **Substitute EDUCATION for EXPERIENCE:**

NONE

#### **Substitute EXPERIENCE for EDUCATION:**

Two years of Kentucky Revenue Cabinet experience in the auditing of excise, corporation, individual income, withholding, sales and use taxes and fifteen semester hours or twenty-three quarter hours of pure accounting courses will substitute for the twenty semester hours or thirty quarter hours pure accounting requirement. Certification as a Certified Public Accountant (C.P.A.) will substitute for the required bachelor's degree and pure accounting hours.

#### **SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):**

NONE

**EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION:** *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Supervises revenue auditors in all phases of the examination of taxpayer records for audit purposes. Reviews completed audits for mathematical and theoretical accuracy. Instructs auditors as to proper audit procedures to be used in the different type audits. Secures audit assignments and assigns them to auditors. Prepares a monthly report of audit status and activities. Provides technical assistance to auditors in the resolution of problems. Conducts audits of various taxes such as severance, sales and use, individual and corporate income, corporate license, property and motor fuel to determine the correct liability of the taxpayer. Conducts pre audit and post audit conferences with the taxpayer to explain the results of the audit. Reviews and explains any changes in the tax laws, regulations and policies. Instructs the taxpayer in the interpretation and application of the tax laws and regulations. Trains new auditors.

**UNIQUE PHYSICAL REQUIREMENTS:**

Some physical effort required.

**TYPICAL WORKING CONDITIONS:** *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are generally performed in an office setting. Requires overnight travel both in and out of state.

**ADDITIONAL REQUIREMENTS:**

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

*THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.*